

TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE



**FISCAL NOTE**

**SB 1924 - HB 1992**

March 10, 2022

**SUMMARY OF BILL:** Increases the salary of certified Administrators of Elections (Administrators) who are open five full days a week by five percent per year until such Administrator's base minimum yearly salary equals the base salary of their county's Assessor of Property (Assessor); provided, that if the difference is less than five percent, the Administrator's salary must only be raised by that amount.

**FISCAL IMPACT:**

**Increase Local Expenditures - Up to \$375,800/FY22-23\***  
**Up to \$770,400/FY23-24\***  
**Up to \$835,100/FY24-25\***  
**Up to \$835,200/FY25-26 and Subsequent Years\***

Assumptions:

- Under current law, pursuant to Tenn. Code Ann. § 2-12-208, an Administrator of Election's salary must be at least 90 percent of the county's Assessor of Property.
- This analysis assumes that Assessors' base salaries will not increase in the next four fiscal years.
- The exact salary of each Administrator in the state is currently unknown. This analysis assumes that the salary of each Administrator is presently set at the statutory minimum.
- Therefore, this fiscal analysis reflects the maximum increase in expenditures that will be incurred by the local government. The actual cost of the proposed legislation will be reduced depending on the number of Administrators whose base salary currently exceeds the minimum base amount, and the extent of any such salary difference.
- Based on information provided by the Secretary of State, the total difference between the minimum base salaries of Administrators and Assessors in all counties is \$835,151, with an average of \$9,825 per county (\$835,151 / 95 counties).
- Increasing the salary of all Administrators by five percent will result in an increase in local expenditures of up to \$375,818 in FY22-23.
- Administrators' salaries will be increased by five percent again in FY23-24.
- An increase in local expenditures of up to \$770,426 in FY22-23 for Administrators' salaries.
- To reach 100 percent of the salary of Assessors, Administrators' salaries will need to be increased by an additional 0.781 percent in FY24-25.

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- An increase in local expenditures of up to \$835,146 in FY24-25 for Administrators' salaries.
- A recurring increase in local expenditures of up to \$835,151 in FY25-26 and subsequent years to continue paying Administrators' salaries at their new base level.

*\*Article II, Section 24 of the Tennessee Constitution provides that: no law of general application shall impose increased expenditure requirements on cities or counties unless the General Assembly shall provide that the state share in the cost.*

## **CERTIFICATION:**

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink that reads "Krista Lee Carsner". The signature is written in a cursive, flowing style.

Krista Lee Carsner, Executive Director

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